IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 14TH JUNE 2007 / 24TH JYAISHTA 1929

ST.Rev..No. 113 of 2005()
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TA.382/2002 of S.T.A.T.ADDL.BENCH,ERNAKULAM

REVISION PETITIONER APPELLANT:REVENUE:
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STATE OF KERALA, REP. BY
DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER FOR TAXES SRI.V.V.ASHOKAN

RESPONDENTS: ASSESSEE:
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M/S.STANDARD ELECTRICAL APPLIANCES,
RAVIPURAM, ERNAKULAM.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 14/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

**H.L.DATTU, C.J. & K.T.SANKARAN,J.**

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**C.M.APPL. NO. 217 OF 2005**
**in**
**S.T.REV. CASE NO.113 OF 2005**

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**Dated this the 14th June, 2007**

**O R D E R**

**H.L.DATTU, C.J**.

This Tax Revision Case is filed against the orders passed by the Kerala Sales Tax Appellate Tribunal, Ernakulam in T.A.No.382 of 2002, dated 11.6.2003.

2. In filing the revision petition, there is a delay of nerely 415 days. To condone the delay in filing the revision petition, the petitioner has filed the present application under Section 5 of the Limitation Act along with an affidavit.

3. We have perused the affidavit so filed by the petitioner. Except saying that the papers were moving from table to table and shuttling between persons to persons, nothing else is stated in the affidavit. The explanation offered by the petitioner to condone the delay, in our opinion, to say the least is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned.

Consequently, the application for condonation of delay requires to be rejected and it is rejected.

Ordered accordingly.

**(H.L.DATTU)**
**Chief Justice**

**(K.T.SANKARAN)**
**Judge**

ahz/

**H.L.DATTU, C.J. & K.T.SANKARAN,J.**

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**S.T.REV. CASE NO.113 OF 2005**

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**Dated this the 14th June, 2007**

**O R D E R**

**H.L.DATTU, C.J**.

In view of the rejection of the application to condone the delay in filing the revision petition, the revision petition also requires to be rejected and it is rejected.

Ordered accordingly.

**(H.L.DATTU)**
**Chief Justice**

**(K.T.SANKARAN)**
**Judge**

ahz/